



**Illinois Department of Revenue**

**2-D Barcoding Specifications  
and  
Individual Income Tax Return Record Layouts  
Tax Year 2005**

# Tax Year 2005 Highlights

## Changes:

- Added new box on IL-1040 - Member of a professional athletic team.
- Please refer to the 2006 Electronic Filing Highlights & Reminders on our web site under “Tax Professionals” for all changes.
- Several new voluntary contributions (check-offs) have been added to the IL-1040.

## Common Problems and Suggestions:

- ✗ Primary SSN, Secondary SSN, Student SSN, Employee's SSN must be in the valid range established by IRS. And numeric only. Many returns had SSN like 'APPLIED', '111111111', '999999999'.
- ✗ Conserve space in the 2-D barcode — do **not** include empty or blank schedules or attachments in the 2-D barcode. The record layouts for schedules and attachments are only to be used for tax returns that have line amounts on the schedules and attachments.
- ✗ **We consistently receive IL-1040 returns with the penalty and interest amounts from the IL-2210 included in Line 34. These amounts should NOT be included in Line 34 of the IL-1040.**
- ✗ We continue to receive returns with missing W-2 information in the barcode. The Employer's FEIN, State Name, and State Wages and Tips fields must be in the barcode when withholding is present. In addition, ensure **all** W-2 forms are included in the barcode.
- ✗ Credits claimed on the IL-1040 (Sum of Lines 19, 20b, and 21b) may **NOT** exceed the amount of tax on Line 16.
- ✗ Information from a previous taxpayer was included in the barcode. Please ensure that the software clears out the previous taxpayer information before starting on the next taxpayer.
- ✗ Punctuation was included in the barcode in the name and address fields (e.g., **O'Day** should be **ODAY** or **8 Hay Ct.** should be **8 HAY CT**).
- ✗ Decimals were included in the barcode in the money amount fields (e.g., **100.00** should be **100**).
- ✗ The Earned Income Credit (EIC) Qualifying Child Box was marked on the paper return, but not included in the barcode.
- ✗ Dates should always be a valid date within the tax year. The date should always be between 01/01/2005 and 12/31/2005.

## Reminders:

- ✓ We are allowing returns for deceased taxpayers. Your software should output “**Deceased**” and the **date of death** above the corresponding Social Security number (SSN). Example: “Deceased 09/01/2005”. Include this information in the 2-D barcode.
- ✓ **No** special characters are allowed in the barcode, unless otherwise noted.

# Tax Year 2005 Highlights

## Reminders (continued):

- ✓ Print the IL-1040-V, Payment Voucher for Individual Income Tax, for all balance due returns.
- ✓ If attachments are present, be sure to include attachment line amounts or data in the 2-D barcode.
- ✓ If your software gives the taxpayer an option, the department prefers the default be set to print the 2-D barcode.
- ✓ **Do not generate a barcode if**
  - there are more than thirty (30) W-2 forms.
  - there are more than thirty (30) W-2G forms.
  - there are more than ten (10) 1099-R forms.
  - there are more than one (1) Schedule NR.
  - there are more than one (1) Schedule ED.
  - more data is present than the barcode can contain.
- ✓ Please remind the taxpayers to send the original 2-D barcode return and payment voucher (if applicable) to the proper address.

### Payment and vouchers enclosed:

ILLINOIS DEPARTMENT OF REVENUE  
SPRINGFIELD IL 62726-0001

### No payments enclosed:

ILLINOIS DEPARTMENT OF REVENUE  
SPRINGFIELD IL 62719-0001

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## Questions

If you have questions regarding the file specifications and record layouts explained in this booklet, please contact our Springfield office at:



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## Section 1

## Introduction and Barcode Sequence

At this time, there are a variety of different barcode languages called symbologies. Each symbology has strengths and weaknesses. The various types of barcodes are characterized by their unique pattern of bars and spaces to represent characters. The start and stop bars at both ends of the symbol are also unique.

PDF-417 is a two-dimensional barcode that can store up to 1,800 printable ASCII characters or 1,100 binary characters per symbol. However, for technical reasons, the expected number of characters for tax applications is approximately 1,200.

➤ IDOR barcode sequence is

- Header
- IL-1040, Page 1
- IL-1040, Page 2
- Schedule NR, Page 1
- Schedule NR, Page 2
- Schedule M, Page 1
- Schedule M, Page 2
- Schedule ED
- IL-4562
- Schedule 1299-C
- Form W-2
- Form W-2G
- Form 1099-R

➤ IDOR paper attachment sequence number order is

- IL-1040, Page 1
- IL-1040, Page 2
- Form W-2
- Form W-2G
- Form 1099-R
- Schedule M, Page 1
- Schedule M, Page 2
- Schedule NR, Page 1
- Schedule NR, Page 2
- Schedule ED
- IL-4562
- Schedule 1299-C
- Trailer
- Other required supporting documentation (e.g., Schedule CR, etc.), including federal information

### Barcode placement:

- We try to closely follow 2D Barcode standards finalized by NACTP.
- The X ( horizontal) dimension of the barcode element should range from a minimum of 10 mils to a maximum of 25 mils.
- The minimum Y/X ratio of the barcode element should be 2.
- The minimum error correction level should be 4.
- The minimum DPI for barcode is 400.

## Section 2

## Field Explanations

The following discloses the various characters that are allowed in returns filed with a 2-D barcode.

- ☐ Unsigned numeric fields — leading zeros may be dropped, except for date and percentage fields.
- ☐ Signed numeric fields — leading zeros must be dropped. For negative values, the minus sign (“-”) must be present, to the left of the number.
- ☐ Alphanumeric fields — there cannot be leading blanks and should be left-justified. Trailing blanks may be dropped.
- ☐ Fields defined as having literal values — only the literal value (including embedded blanks) must be supplied.
- ☐ Delimit each field with a carriage return.

### Allowable Characters in Returns with 2-D Barcodes:

**Alpha A - Z** - Upper case alpha characters only. Literals as shown in the record layouts. ***No punctuation or special characters, unless otherwise noted.***

**Numeric 0 - 9** - Numeric characters only - right-justified, zero-filled. ***No punctuation or special characters.***

- ☐ **Money Fields** - maximum 9 characters for positive numbers, 8 characters for negative numbers (if applicable) with a leading sign.  
Whole dollars only, no cents, right-justified, do not zero-fill.  
No dollar signs, commas, decimal points, or other non-numeric characters are allowed in money fields.  
When not specified, number can be positive or negative.
- ☐ **Percentage Fields** - fraction fields, factor fields, and ratio fields are five positions in length. All will be left-justified and zero-filled. No decimals are present. The decimal is assumed to be left-most and the second left-most position. For example, 10 percent shown in a five character field would be “01000”, that is, 0.1000 with the decimal point omitted.
- ☐ **ZIP Codes** - should be left-justified.
- ☐ **Dates** - Y = Year, M = Month, D = Day or YYYYMMDD. Valid dates only, within tax year.
- ☐ **Social Security Number (SSN) / Individual Taxpayer Identification Number (ITIN)** - Valid numbers:
  - 001-01-0001 through 699-99-9999
  - 700-01-0001 through 733-99-9999
  - 750-01-0001 through 763-99-9999
  - 764-01-0001 through 899-99-9999
  - 900-70-0000 through 999-80-9999
- ☐ **Other numbers** - if present, should be all numeric, right-justified.

## Section 3

## Refund Delay Conditions

The following conditions may delay refunds and/or change refund amounts.

- ☐ Taxpayer owes individual back taxes (refund offset).
- ☐ Taxpayer owes delinquent child support (refund offset).
- ☐ Taxpayer has certain delinquent federal debt, such as student loans, etc. (refund offset).
- ☐ The estimated (ES) tax payments reported on the return do not match the ES tax payments recorded on the IDOR master file. This may occur when a spouse makes separate payments and files a joint return or vice versa, or when the return is filed before the last ES payment is credited to the account.
- ☐ Taxpayer is claiming an unallowable or improperly supported deduction.
- ☐ Return is received with a valid SSN that belongs to another taxpayer.

## Section 4

# Header

Field Reference	Description	Field Size	Field Type	Comments, acceptable values
Code and Header Version		2	Alphanumeric	Value = T1.
Developer Code	NACTP ID	4	Numeric	Assigned by the NACTP.



# Section 5

# IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL-1040 2004 Identifier	16	Alphanumeric	**2DIL10402005**
0020	A	Primary Taxpayer's Date of Death	8	Numeric	YYYYMMDD - <b>Valid Date within Tax Year of return filed.</b> Date deceased of Primary Taxpayer should be printed above Primary Taxpayer's SSN if applicable with word: "Deceased" ex: "Deceased 11/01/2005".
0040	A	Secondary Taxpayer's Date of Death	8	Numeric	YYYYMMDD - <b>Valid Date within Tax Year of return filed.</b> Date deceased of Secondary Taxpayer should be printed above Secondary Taxpayer's SSN if applicable with word: "Deceased" ex: "Deceased 11/01/2005".
0010	A	Primary Taxpayer's SSN	9	Numeric	9 digits only - no hyphens or special characters - Must be within valid range established by IRS . <b>Required Field.</b>
0030	A	Secondary Taxpayer's SSN	9	Numeric	9 digits only - no hyphens or special characters - Must be within valid range established by IRS . <b>Required Field when filing status is Married Filing Jointly or Married Filing Separately.</b>
0051	B	Primary Taxpayer's Last Name	20	Alphanumeric	Allowable special charecters are space and hyphen (-) <b>Required Field.</b>
0052	B	Primary Taxpayer's Suffix	3	Alphanumeric	No special characters allowed
0053	B	Secondary Taxpayer's Last Name	20	Alphanumeric	Allowable special charecters are space and hyphen (-) <b>Required Field when filing status is Married Filing Jointly.</b>
0054	B	Secondary Taxpayer's Suffix	3	Alphanumeric	No special characters allowed
0056	B	Primary Taxpayer's First Name	15	Alphanumeric	Allowable special charecters are space and hyphen (-) .No prefixes. <b>Required Field.</b>
0057	B	Primary Taxpayer's Middle Initial	1	Alphanumeric	No special characters allowed
0058	B	Secondary Taxpayer's First Name	15	Alphanumeric	Allowable special charecters are space and hyphen (-) .No prefixes. <b>Required Field.</b>
0059	B	Secondary Taxpayer's Middle Initial	1	Alphanumeric	No special characters allowed
0062	B	Foreign Street Address	35	Alphanumeric	No punctuations -- ex: "AVE." should be "AVE" & "N." should be "N"
0064	B	Foreign City, State or Provience and Postal Code	35	Alphanumeric	Allowable special characters are forward slash (/), percent (%), number sign (#), hyphen (-) and space
0066	B	Foreign Country	22	Alpha	Allowable special character is: space
0070	B	Care-of-Name	35	Alphanumeric	First & Last Name, no punctuation or special characters.

# Section 5

# IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0080	B	Street Address	35	Alphanumeric	Allowable special characters are forward slash (/), percent (%), number sign (#), hyphen (-) and space No punctuation -- ex: "AVE." should be "AVE" & "N." should be "N." <b>Required Field.</b>
0083	B	City	20	Alpha	Allowable special character is: space <b>Required Field.</b>
0087	B	State	2	Alpha	Standard Postal Abbreviation. <b>(Including Foreign military bases &amp; U. S. possessions). Required Field.</b>
0095	B	Zip Code	9	Numeric	Left justified - no hyphens or special characters. <b>Required Field.</b>
0130	C	Single Filing Status	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0131	C	Married Filing Jointly Status	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. <b>If checked ("X"), then Secondary Taxpayer's SSN must be present.</b>
0132	C	Married Filing Separately Status	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. <b>If checked ("X"), then Secondary Taxpayer's SSN must be present.</b>
0133	C	Widowed Filing Status	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0140	D	Member of Professional Athletic Team during 2005	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0200	1	Federal Adjusted Gross Income	9	Numeric	
0210	2	Federally Tax-Exempt Interest	9	Numeric	<b>Cannot be negative.</b>
0230	3	Other Additions Total	9	Numeric	<b>Cannot be negative. From Schedule M, Line 9.</b>
0250	4	Total Income	9	Numeric	<b>Line 1 + Line 2 + Line 3.</b>
0280	5	Retirement or SS Income	9	Numeric	<b>Cannot be negative.</b>
0290	6	Military Pay	9	Numeric	<b>Cannot be negative.</b>
0300	7	IL Income Tax Refund	9	Numeric	<b>Cannot be negative.</b>
0310	8	U.S. Obligations	9	Numeric	<b>Cannot be negative.</b>
0330	9	Other Subtractions Total	9	Numeric	<b>Cannot be negative. From new Schedule M, Line 32</b>

## Section 5

## IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0335	9	Amount included in Line 9 from Schedule 1299-C box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0350	10	Total Subtractions	9	Numeric	<b>Cannot be negative. Sum of Lines 5 through 9.</b>
0360	11	Illinois Base Income	9	Numeric	<b>Cannot be negative. Line 4 - Line 10.</b>
0370	12a	Federal Exemption Count	2	Numeric	Right Justified, <b>2 digits max, significant digits only</b>
0380	12a	Federal Exemption Allowance	9	Numeric	<b>Cannot be negative.</b>
0371	12b	Dependent Claimed Count	1	Numeric	Value "0", "1" or "2".
0390	12b	Dependent Claimed Exemption Allowance	9	Numeric	<b>Cannot be negative.</b>
0400	12c	Primary Taxpayer - 65+ Exempt. Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0410	12c	Spouse - 65+ Exempt. Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. <b>Must be blank if filing status is Single or Married filing separate.</b>
0415	12c	Total - 65+ Exemption Count	1	Numeric	Value "0", "1" or "2". <b>Should be less than 2 when filing status is Single or Married filing separate.</b>
0420	12c	65+ Exemption Allowance	9	Numeric	<b>Max positive = 9999, Cannot be negative.</b>
0401	12d	Primary Taxpayer - Blind Exempt. Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0411	12d	Spouse - Blind Exempt. Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. <b>Must be blank if filing status is Single or Married filing separate.</b>
0425	12d	Total - Blind Exemption Count	1	Numeric	Value "0", "1" or "2". <b>Should be less than 2 when filing status is Single or Married filing separate</b>
0430	12d	Blind Exemption Allowance	9	Numeric	<b>Max positive = 9999, Cannot be negative.</b>
0440	12	Total Exemption Allowance	9	Numeric	<b>Cannot be negative.</b>
0450	13	Resident only - Net Income	9	Numeric	<b>Line 11 - Line 12. (Blank for NonResidents or Part-Year Residents)</b>
0460	14	NonResident Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0461	14	Part-Year Resident Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.

# Section 5

# IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0470	14	IL Base Income from Schedule NR	9	Numeric	<b>Cannot be negative. Equals Schedule NR Line 50 . Required if NonResident or Part-Year Resident box is checked</b>
0490	15	IL Income Tax	9	Numeric	<b>Cannot be negative.</b>
0499	16	IL Income Tax (repeated)	9	Numeric	<b>Cannot be negative. Must equal Line 15.</b>
0500	17	IL Income Tax Withheld	9	Numeric	<b>Cannot be negative. If &gt; 0 , W-2, W-2G or 1099-R must be present. Total withholding from these forms must equal Line 17.</b>
0510	18	Estimated Payments	9	Numeric	<b>Cannot be negative.</b>
0520	19	Credit from Schedule CR	9	Numeric	<b>Cannot be negative. Equals Sch CR Line 8 for Full Year IL resident and Part Year IL Residents. 0 for NonResidents.</b>
0524	20a	IL Property Tax paid	9	Numeric	<b>Cannot be negative.</b>
0526	20b	IL Property Tax Credit	9	Numeric	<b>Cannot be negative. Line 20a * 5%. Cannot be &gt; Line 15 (Tax) - Line 19 (Sch CR Credit). 0 for NonResidents.</b>
0534	21a	K-12 Education Expenses	9	Numeric	<b>Cannot be negative. Must equal Schedule ED Line 1</b>
0536	21b	K-12 Education Expense Credit	9	Numeric	<b>Cannot be negative or &gt; \$500. 0 for NonResidents.</b>
0544	22a	Federal Earned Income Credit	9	Numeric	<b>Cannot be negative. Equal to EIC from U.S. 1040 and must be &lt; \$4400.</b>
0546	22b	IL Earned Income Credit	9	Numeric	<b>Cannot be negative. Line 22a * 5% for full year residents. Line 22a * 5% * Sch NR Line 52 decimal for part-year and NonResidents.</b>
0547	22	IL Earned Income Qualifying Child Born After 12/31/87 Box	1	Alpha	Blank or "X", "X" = box is checked , Blank = box is not checked. Full year residents with "To Date" with ending date = "12/31/2005"
0550	23	Credit from IL Schedule 1299-C	9	Numeric	<b>Cannot be negative.</b>
0560	24	Total Payments and Credits	9	Numeric	<b>Cannot be negative. Sum of Lines 17, 18, 19, 20b, 21b, 22b, and 23.</b>
0600	25	Overpayment	9	Numeric	<b>Cannot be negative. If Line 24 &gt; Line 16 then Line 24 - Line 16, else blank.</b>
0610	26	IL Income Tax Due	9	Numeric	<b>Cannot be negative. If Line 16 &gt; Line 24 then Line 16 - Line 24, else blank.</b>
0620	27	Penalty from IL-2210	9	Numeric	<b>Cannot be negative.</b>
0625	27a	Annualized Income on IL-2210 Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.

## Section 5

## IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0627	27b	Farming Income Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0630	28a	Contribution - Wildlife	9	Numeric	<i>Cannot be negative.</i>
0631	28b	Contribution - Child Abuse	9	Numeric	<i>Cannot be negative.</i>
0632	28c	Contribution - Alzheimer's	9	Numeric	<i>Cannot be negative.</i>
0633	28d	Contribution - Homeless	9	Numeric	<i>Cannot be negative.</i>
0634	28e	Contribution - Breast Cancer	9	Numeric	<i>Cannot be negative.</i>
0635	28f	Contribution - Multiple Sclerosis	9	Numeric	<i>Cannot be negative.</i>
0636	28g	Contribution - Military Family	9	Numeric	<i>Cannot be negative.</i>
0637	28h	Contribution - Lou Gehrig's Disease	9	Numeric	<i>Cannot be negative.</i>
0638	28i	Contribution - Illinois Veteran's Home	9	Numeric	<i>Cannot be negative.</i>
0639	28j	Contribution - Epilepsy	9	Numeric	<i>Cannot be negative.</i>
0640	28k	Contribution - Diabetes	9	Numeric	<i>Cannot be negative.</i>
0641	28l	Contribution - Colon Cancer	9	Numeric	<i>Cannot be negative.</i>
0642	28m	Contribution - Sarcoidosis	9	Numeric	<i>Cannot be negative.</i>
0643	28n	Contribution - Autism	9	Numeric	<i>Cannot be negative.</i>
0644	28o	Contribution - Blindness	9	Numeric	<i>Cannot be negative.</i>
0645	28p	Contribution - Pet Population	9	Numeric	<i>Cannot be negative.</i>
0646	28q	Contribution - Brain Tumor	9	Numeric	<i>Cannot be negative.</i>
0650	28	Total Contributions	9	Numeric	<i>Cannot be negative. Sum of Lines 28a through 28q</i>

## Section 5

## IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0660	29	Total Penalty and Donations	9	Numeric	<b>Cannot be negative. Line 27 + Line 28.</b>
0670	30	Overpayment less Contributions	9	Numeric	<b>Cannot be negative. If Line 25 &gt; 0 and &gt; Line 29, then Line 25 - Line 29, else Blank.</b>
0680	31	Amount from Line 30 applied to 2006 estimated tax	9	Numeric	<b>Cannot be negative. Must not be &gt; Line 30 .</b>
0690	32	IL Income Tax Refund	9	Numeric	<b>Not &lt; 0. Line 30 - Line 31.</b>
0950	33	Routing Number	9	Numeric	Right Justified, must be valid Routing Number.
0960	33	Checking Account Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0970	33	Savings Account Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0972	33	Depositor Account Number	17	Alphanumeric	Right Justified.
0700	34	Amount You Owe	9	Numeric	<b>Cannot be negative. If Line 26 &gt; 0, then Line 26 + Line 29. If Line 25 &lt; Line 29, then Line 29 - Line 25, else Blank. Penalty and interest amounts from IL-2210 should NOT be included in this line.</b>
0800		Taxpayer's Telephone Number	10	Numeric	10 digits only - no hyphens or special characters.
0900		Paid Preparer's Name	35	Alphanumeric	Paid Preparer Name
0920		Paid Preparer's Telephone	10	Numeric	10 digits only - no hyphens or special characters.
0910		Paid Preparer's FEIN, SSN, or PTIN	9	Alphanumeric	9 digits only - no hyphens or special characters.

## Section 6

# Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule NR Identifier	10	Alphanumeric	**2DILNR**
0010	3	Full Year IL Resident Yes Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. <b><i>If Married Filing Jointly, and box is checked, Sch NR should not be completed.</i></b>
0020	3	Full Year IL Resident No Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. <b><i>Must be checked if taxpayer is completing Sch NR.</i></b>
0030	4a	Primary Taxpayer IL Resident From Date	8	Numeric	YYYYMMDD - <b><i>Valid Date within Tax Year of return filed.</i></b> No formatting characters.
0040	4a	Primary Taxpayer IL Resident To Date	8	Numeric	YYYYMMDD - <b><i>Valid Date within Tax Year of return filed.</i></b> No formatting characters.
0045	4a	Primary Taxpayer Other State Name	2	Alpha	<b><i>Standard Postal Abbreviation. Only one state name.</i></b>
0050	4a	Primary Taxpayer Other State From Date	8	Numeric	YYYYMMDD - <b><i>Valid Date within Tax Year of return filed.</i></b> No formatting characters.
0055	4a	Primary Taxpayer Other State To Date	8	Numeric	YYYYMMDD - <b><i>Valid Date within Tax Year of return filed.</i></b> No formatting characters.
0031	4b	Secondary Taxpayer IL Resident From Date	8	Numeric	YYYYMMDD - <b><i>Valid Date within Tax Year of return filed.</i></b> No formatting characters.
0041	4b	Secondary Taxpayer IL Resident To Date	8	Numeric	YYYYMMDD - <b><i>Valid Date within Tax Year of return filed.</i></b> No formatting characters.
0046	4b	Secondary Taxpayer Other State Name	2	Alpha	<b><i>Standard Postal Abbreviation. Only one state name.</i></b>
0051	4b	Secondary Taxpayer Other State From Date	8	Numeric	YYYYMMDD - <b><i>Valid Date within Tax Year of return filed.</i></b> No formatting characters.
0056	4b	Secondary Taxpayer Other State To Date	8	Numeric	YYYYMMDD - <b><i>Valid Date within Tax Year of return filed.</i></b> No formatting characters.
0060	5	Iowa Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0070	5	Kentucky Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0080	5	Michigan Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0090	5	Wisconsin Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0100	6	Other States Lines 6a thru 6n	24	Alpha	<b><i>Standard Postal Abbreviations, up to 12 states.</i></b> Right justified, no spaces or special characters, ex. "ORCAAZ".

## Section 6

## Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0180	7a	Wages, Salaries, Tips	9	Numeric	<i>Cannot be negative.</i>
0190	7b	Wages, Salaries, Tips	9	Numeric	<i>Cannot be negative or &gt; Line 7a</i>
0200	8a	Taxable Interest Income	9	Numeric	<i>Cannot be negative.</i>
0210	8b	Taxable Interest Income	9	Numeric	<i>Cannot be negative or &gt; Line 8a</i>
0220	9a	Ordinary Dividend Income	9	Numeric	<i>Cannot be negative.</i>
0230	9b	Ordinary Dividend Income	9	Numeric	<i>Cannot be negative or &gt; Line 9a</i>
0240	10a	Taxable Refunds, Credits, or Offsets	9	Numeric	<i>Cannot be negative.</i>
0250	10b	Taxable Refunds, Credits, or Offsets	9	Numeric	<i>Cannot be negative or &gt; Line 10a</i>
0260	11a	Alimony Received	9	Numeric	<i>Cannot be negative.</i>
0270	11b	Alimony Received	9	Numeric	<i>Cannot be negative or &gt; Line 11a</i>
0280	12a	Business Income or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0290	12b	Business Income or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0300	13a	Capital Gains or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0310	13b	Capital Gains or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0320	14a	Other Gains or Losses	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0330	14b	Other Gains or Losses	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0340	15a	Taxable IRA Distributions	9	Numeric	<i>Cannot be negative.</i>
0350	15b	Taxable IRA Distributions	9	Numeric	<i>Cannot be negative or &gt; Line 15a</i>
0360	16a	Taxable Pensions and Annuities	9	Numeric	<i>Cannot be negative.</i>



## Section 6

## Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0370	16b	Taxable Pensions and Annuities	9	Numeric	<b>Cannot be negative or &gt; Line 16a</b>
0380	17a	Rents, Royalties, etc.	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0390	17b	Rents, Royalties, etc.	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0400	18a	Farm Income or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0410	18b	Farm Income or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0420	19a	Unemployment Compensation	9	Numeric	<b>Cannot be negative.</b>
0430	19b	Unemployment Compensation	9	Numeric	<b>Cannot be negative or &gt; Line 19a</b>
0440	20a	Taxable Social Security Benefits	9	Numeric	<b>Cannot be negative.</b>
0450	20b	Taxable Social Security Benefits	9	Numeric	<b>Cannot be negative or &gt; Line 20a</b>
0460	21a	Other Income	9	Numeric	<b>Cannot be negative.</b>
0470	21b	Other Income	9	Numeric	<b>Cannot be negative.</b>
0480	22b	IL Portion of Federal Total Income	9	Numeric	Max positive = 999999999, Max Negative amount = -99999999. <b>Sum of Lines 7B through 21B.</b>
0487	23b	IL Portion of Federal Total Income (repeated)	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999. <b>Must equal Line 22b.</b>
0488	24a	Deduction for educator expenses	9	Numeric	<b>Cannot be negative.</b>
0489	24b	Deduction for educator expenses	9	Numeric	<b>Cannot be negative or &gt; Line 24a</b>
0490	25a	Certain business expenses	9	Numeric	<b>Cannot be negative.</b>
0491	25b	Certain business expenses	9	Numeric	<b>Cannot be negative or &gt; Line 25a</b>
0495	26a	Deduction for Health savings account	9	Numeric	<b>Cannot be negative.</b>
0496	26b	Deduction for Health savings account	9	Numeric	<b>Cannot be negative or &gt; Line 26a</b>

## Section 6

## Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0510	27a	Moving Expenses	9	Numeric	<i>Cannot be negative.</i>
0520	27b	Moving Expenses	9	Numeric	<i>Cannot be negative or &gt; Line 27a. 0 for NonResidents.</i>
0525	28a	One-half of Self-Employment Tax	9	Numeric	<i>Cannot be negative.</i>
0526	28b	One-half of Self-Employment Tax	9	Numeric	<i>Cannot be negative or &gt; line 28a.</i>
0535	29a	Self-Employed SEP	9	Numeric	<i>Cannot be negative.</i>
0536	29b	Self-Employed SEP	9	Numeric	<i>Cannot be negative or &gt; line 29a.</i>
0550	30a	Self-Employed Health Insurance	9	Numeric	<i>Cannot be negative.</i>
0560	30b	Self-Employed Health Insurance	9	Numeric	<i>Cannot be negative or &gt; line 30a.</i>
0570	31a	Penalty on Early Withdrawal	9	Numeric	<i>Cannot be negative.</i>
0580	31b	Penalty on Early Withdrawal	9	Numeric	<i>Cannot be negative or &gt; line 31a..</i>
0590	32a	Alimony Paid	9	Numeric	<i>Cannot be negative.</i>
0600	32b	Alimony Paid	9	Numeric	<i>Cannot be negative or &gt; line 32a .</i>
0610	33a	Total IRA Deduction	9	Numeric	<i>Cannot be negative.</i>
0620	33b	Total IRA Deduction	9	Numeric	<i>Cannot be negative or &gt; line 33a.</i>
0630	34a	Student loan interest	9	Numeric	<i>Cannot be negative.</i>
0640	34b	Student loan interest	9	Numeric	<i>Cannot be negative or &gt; line 34a.</i>
0650	35a	Deduction for Tuition and Fees	9	Numeric	<i>Cannot be negative.</i>
0660	35b	Deduction for Tuition and Fees	9	Numeric	<i>Cannot be negative or &gt; line 35a.</i>
0667	36a	Domestic production activities	9	Numeric	<i>Cannot be negative.</i>

## Section 6

## Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0668	36b	Domestic production activities	9	Numeric	<i>Cannot be negative or &gt; line 36a.</i>
0667	37a	Other Adjustments	9	Numeric	<i>Cannot be negative.</i>
0668	37b	Other Adjustments	9	Numeric	<i>Cannot be negative or &gt; line 37a.</i>
0670	38b	IL Portion of Federal Adjustments to Income	9	Numeric	<i>Cannot be negative .Sum of Lines 24B through 37B.</i>
0680	39a	Federal Adjusted Gross Income	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0690	40b	IL Portion of Federal AGI	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999. <b>Line 23B - Line 38B.</b>
0710	41a	Federally Tax Exempt Interest	9	Numeric	<i>Cannot be negative.</i>
0720	41b	Federally Tax Exempt Interest	9	Numeric	<i>Cannot be negative or &gt; line 41a.</i>
0730	42a	Other Additions Total	9	Numeric	<i>Cannot be negative. Must be equal to IL-1040, Line 3.</i>
0740	42b	Other Additions Total	9	Numeric	<i>Cannot be negative or &gt; line 42a</i>
0750	43b	IL Portion of Your Total Income	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999. <b>Sum of Lines 40B through 42B.</b>
0760	44a	Federally Taxed SS & Retirement	9	Numeric	<i>Cannot be negative.</i>
0770	44b	Federally Taxed SS & Retirement	9	Numeric	<i>Cannot be negative or &gt; line 44a.</i>
0780	45a	Military Pay	9	Numeric	<i>Cannot be negative.</i>
0790	45b	Military Pay	9	Numeric	<i>Cannot be negative or &gt; line 45a.</i>
0800	46a	IL Income Tax Refund	9	Numeric	<i>Cannot be negative.</i>
0810	46b	IL Income Tax Refund	9	Numeric	<i>Cannot be negative or &gt; line 46a.</i>
0820	47a	U.S. Government Obligations	9	Numeric	<i>Cannot be negative.</i>
0830	47b	U.S. Government Obligations	9	Numeric	<i>Cannot be negative or &gt; line 47a.</i>

## Section 6

## Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0840	48a	Other Subtractions	9	Numeric	<i>Cannot be negative. Must be equal to IL-1040, Line 9.</i>
0850	48b	Other Subtractions	9	Numeric	<i>Cannot be negative or &gt; line 48a.</i>
0860	49b	Total IL Subtractions	9	Numeric	<i>Cannot be negative. Sum of Lines 44B through 48B.</i>
0870	50	Illinois Base Income	9	Numeric	Max positive amount = 999999999. <i>Line 43B - Line 49B. If Line 49B &gt; Line 43B, then 0.</i>
0880	51	Illinois Base Income from IL-1040	9	Numeric	<i>Cannot be negative.</i>
0890	52	Line 50 divided by Illinois Base Income Line 51	5	Numeric	<i>Ratio, round to third decimal, EXAMPLE = 0.93366 rounds to 0.934 and is formatted in the barcode as 09340. If Line 50 &lt;= \$0 then 0. If Line 51 &lt; Line 50 then 1.00.</i>
0900	53	Exemption Allowance from IL-1040	9	Numeric	<i>Cannot be negative.</i>
0910	54	IL Exemption Allowance	9	Numeric	<i>Cannot be negative. Line 53 * Line 52 (decimal).</i>
0920	55	IL Net Income	9	Numeric	<i>Cannot be negative. Line 50 - Line 54.</i>
0930	56	IL Income Tax	9	Numeric	<i>Cannot be negative. Line 55 * 3% (0.03).</i>

## Section 7

## Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule M Identifier	10	Alphanumeric	**2DILM**
0010	1	Child's Federally- exempt Interest & Dividend Income	9	Numeric	<i>Cannot be negative.</i>
0020	2	Distributive share of additions from partnership, S corp., estate, or trust	9	Numeric	<i>Cannot be negative.</i>
0030	3	Withdrawals from Medical Care Savings Account	9	Numeric	<i>Cannot be negative.</i>
0040	4	Lloyds plan of operations loss from IL-1023-C	9	Numeric	<i>Cannot be negative.</i>
0050	5	Earnings distributed from IRC Section 529 College Savings & Tuition Prog.	9	Numeric	<i>Cannot be negative.</i>
0060	6	IL Special Depreciation addition from IL-4562	9	Numeric	<i>Cannot be negative.</i>
0070	7	Business expense recapture	9	Numeric	<i>Cannot be negative. Non Residents only</i>
0080	8	Other Income	9	Numeric	<i>Cannot be negative.</i>
0090	9	Add Lines 1 through 8	9	Numeric	<i>Cannot be negative.</i>
0100	10a	"Bright Start" College Savings Pool Contributions	9	Numeric	<i>Cannot be negative.</i>
0101	10b	"College Illinois" Prepaid Tution Program	9	Numeric	<i>Cannot be negative.</i>
0110	11	Distributive share of subtractions from partnership, S corp., estate, or trust	9	Numeric	<i>Cannot be negative.</i>
0120	12	Restoration of amounts held under claim of right	9	Numeric	<i>Cannot be negative.</i>
0130	13	Contributions to a job training project	9	Numeric	<i>Cannot be negative.</i>
0140	14	Expenses related to federal credits or federal tax-exempt income	9	Numeric	<i>Cannot be negative.</i>
0150	15	Interest earned on investments - Home Ownership Made Easy Program	9	Numeric	<i>Cannot be negative.</i>
0160	16	IL Special Depreciation subtraction from IL-4562	9	Numeric	<i>Cannot be negative.</i>
0170	17	Add Lines 10 through 16	9	Numeric	<i>Cannot be negative.</i>

## Section 7

## Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0180	18	Amount from page 1, Line 17	9	Numeric	<i>Cannot be negative.</i>
0190	19	Valuation limitation amount from Schedule F	9	Numeric	<i>Cannot be negative.</i>
0200	20	Enterprise zone & high impact business dividend subtraction	9	Numeric	<i>Cannot be negative.</i>
0210	21	Recovery of items previously deducted U.S. 1040, Schedule A	9	Numeric	<i>Cannot be negative.</i>
0220	22	Ridesharing money & other benefits	9	Numeric	<i>Cannot be negative.</i>
0230	23	Payment of life insurance, endowment, or annuity benefits received	9	Numeric	<i>Cannot be negative.</i>
0240	24	Employer's contribution for Medical Care Savings Account	9	Numeric	<i>Cannot be negative.</i>
0250	25	Lloyds plan of operations income from IL-1023-C	9	Numeric	<i>Cannot be negative.</i>
0260	26	Income earned under IL Pre-Need Cemetery Sales Act	9	Numeric	<i>Cannot be negative.</i>
0270	27	Education loan repayments made for primary care physicians	9	Numeric	<i>Cannot be negative.</i>
0280	28	Reparations or other amounts received as victim of persecution	9	Numeric	<i>Cannot be negative.</i>
0290	29a	IL Housing Development Authority bonds & notes	9	Numeric	<i>Cannot be negative.</i>
0300	29b	Export Development Act Bonds	9	Numeric	<i>Cannot be negative.</i>
0310	29c	IL Development Finance Authority bonds, notes, & other	9	Numeric	<i>Cannot be negative.</i>
0320	29d	Quad Cities Regional Economic Development Authority bonds & notes	9	Numeric	<i>Cannot be negative.</i>
0330	29e	College Savings bonds	9	Numeric	<i>Cannot be negative.</i>
0340	29f	IL Sports Facilities Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0350	29g	Higher Education Student Assistance Act bonds	9	Numeric	<i>Cannot be negative.</i>
0360	29h	IL Development Finance Authority bonds	9	Numeric	<i>Cannot be negative.</i>

## Section 7

## Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0370	29i	Rural Bond Bank Act bonds & notes	9	Numeric	<i>Cannot be negative.</i>
0380	29j	IL Development Finance Authority bonds under Asbestos Abatement Fin. Act	9	Numeric	<i>Cannot be negative.</i>
0390	29k	Quad Cities Interstate Metropolitan Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0400	29l	Southwestern IL Development Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0401	29m	IL Finance Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0403	30a	Guam bonds	9	Numeric	<i>Cannot be negative.</i>
0404	30b	Puerto Rico bonds	9	Numeric	<i>Cannot be negative.</i>
0405	30c	Virgin Island bonds	9	Numeric	<i>Cannot be negative.</i>
0406	30d	American Samoa bonds	9	Numeric	<i>Cannot be negative.</i>
0407	30e	Northern Mariana Island bonds	9	Numeric	<i>Cannot be negative.</i>
0408	30f	Mutual Mortgage Insurance bonds bonds	9	Numeric	<i>Cannot be negative.</i>
0410	31	Child's interest earned from U.S. Treasury & U.S. obligations from U.S. Form 8814	9	Numeric	<i>Cannot be negative.</i>
0430	32	Total Other Subtractions	9	Numeric	<i>Cannot be negative. Add Lines 18 through 31.</i>

## Section 8

## Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule ED Identifier	10	Alphanumeric	**2DILED**
0010	1a	Student Last Name	20	Alpha	
0015	1a	Student First Name	15	Alpha	
0020	1a	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0025	1a	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0030	1a	School Name	35	Alphanumeric	Allowable special character is: space
0035	1a	School City (IL cities only)	20	Alpha	Allowable special character is: space
0040	1a	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0050	1b	Student Last Name	20	Alpha	
0055	1b	Student First Name	15	Alpha	
0060	1b	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0065	1b	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0070	1b	School Name	35	Alphanumeric	Allowable special character is: space
0075	1b	School City (IL cities only)	20	Alpha	Allowable special character is: space
0080	1b	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0090	1c	Student Last Name	20	Alpha	
0095	1c	Student First Name	15	Alpha	



## Section 8

## Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0100	1c	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0105	1c	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0110	1c	School Name	35	Alphanumeric	Allowable special character is: space
0115	1c	School City (IL cities only)	20	Alpha	Allowable special character is: space
0120	1c	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0130	1d	Student Last Name	20	Alpha	
0135	1d	Student First Name	15	Alpha	
0140	1d	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0145	1d	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0150	1d	School Name	35	Alphanumeric	Allowable special character is: space
0155	1d	School City (IL cities only)	20	Alpha	Allowable special character is: space
0160	1d	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0170	1e	Student Last Name	20	Alpha	
0175	1e	Student First Name	15	Alpha	
0180	1e	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0185	1e	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0190	1e	School Name	35	Alphanumeric	Allowable special character is: space

## Section 8

## Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0195	1e	School City (IL cities only)	20	Alpha	Allowable special character is: space
0200	1e	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0210	1f	Student Last Name	20	Alpha	
0215	1f	Student First Name	15	Alpha	
0220	1f	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0225	1f	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0230	1f	School Name	35	Alphanumeric	Allowable special character is: space
0235	1f	School City (IL cities only)	20	Alpha	Allowable special character is: space
0240	1f	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0250	1g	Student Last Name	20	Alpha	
0255	1g	Student First Name	15	Alpha	
0260	1g	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0265	1g	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0270	1g	School Name	35	Alphanumeric	Allowable special character is: space
0275	1g	School City (IL cities only)	20	Alpha	Allowable special character is: space
0280	1g	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0281	1h	Student Last Name	20	Alpha	
0282	1h	Student First Name	15	Alpha	

## Section 8

# Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0283	1h	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0284	1h	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0285	1h	School Name	35	Alphanumeric	Allowable special character is: space
0286	1h	School City (IL cities only)	20	Alpha	Allowable special character is: space
0287	1h	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0291	1i	Student Last Name	20	Alpha	
0292	1i	Student First Name	15	Alpha	
0293	1i	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0294	1i	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0095	1i	School Name	35	Alphanumeric	Allowable special character is: space
0296	1i	School City (IL cities only)	20	Alpha	Allowable special character is: space
0297	1i	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0301	1j	Student Last Name	20	Alpha	
0302	1j	Student First Name	15	Alpha	
0303	1j	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.</b>
0304	1j	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. <b>Required field.</b>
0305	1j	School Name	35	Alphanumeric	Allowable special character is: space

## Section 8

## Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0306	1j	School City (IL cities only)	20	Alpha	Allowable special character is: space
0307	1j	Total Tuition, Book/Lab Fees	9	Numeric	<b>Cannot be negative.</b>
0310	1	Total Amount of Education Exp.	9	Numeric	<b>Cannot be negative. Value must equal total of Line 1, Column F fields.</b>
0320	2	Excluded Amount	9	Numeric	Right justified, Value is 250.
0330	3	Qualified Education Exp. Amt.	9	Numeric	<b>Cannot be negative. Line 1 - Line 2</b>
0340	4	Multiply Line 4 by 25% (0.25)	9	Numeric	<b>Cannot be negative. Line 3 * 25% (0.25).</b>
0350	5	Tax Amount from IL-1040	9	Numeric	<b>Cannot be negative.</b>
0360	6	Credit for Tax Paid to other states	9	Numeric	<b>Cannot be negative.</b>
0370	7	Property Tax Credit	9	Numeric	<b>Cannot be negative.</b>
0380	8	Total IL-1040 Credits	9	Numeric	<b>Cannot be negative. Line 6 + Line 7.</b>
0390	9	Net Qualifying Amount	9	Numeric	<b>Cannot be negative. Line 5 - Line 8</b>
0400	10	Education Expense Credit Amount	9	Numeric	<b>Cannot be negative. Must be lesser amount of Line 4, Line 9, or \$500. But not &gt; 500.</b>

## Section 9

## IL - 4562

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL-4562 Identifier	12	Alphanumeric	**2DIL4562**
0010	1	Depreciation Allowance	9	Numeric	<i>Cannot be negative.</i>
0020	2	Individual Depreciation Amount	9	Numeric	<i>Cannot be negative.</i>
0030	3	Sales or Transfers	9	Numeric	<i>Cannot be negative.</i>
0040	4	IL Special Depreciation Addition	9	Numeric	<i>Cannot be negative. Line 1 + Line 2 + Line 3.</i>
0050	5	Depreciation Allowance	9	Numeric	<i>Cannot be negative.</i>
0060	6	Individual Depreciation Amount	9	Numeric	<i>Cannot be negative.</i>
0070	7	Add Lines 5 and 6	9	Numeric	<i>Cannot be negative. Line 5 + Line 6.</i>
0080	8	Multiply Line 7 by 42.9% (0.429)	9	Numeric	<i>Cannot be negative. Line 7 * 0.429</i>
0090	9	Sales or Transfers	9	Numeric	<i>Cannot be negative.</i>
0100	10	IL Special Depreciation Subtraction	9	Numeric	<i>Cannot be negative. Line 8 + Line 9.</i>

## Section 10

## Schedule 1299-C

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule 1299-C Identifier	14	Alphanumeric	**2DIL1299-C**
0010	3	Enterprise Zone Dividend Subtraction	9	Numeric	<i>Cannot be negative.</i>
0020	6	High Impact Business Dividend Subtraction	9	Numeric	<i>Cannot be negative.</i>
0030	8	TECH-PREP Youth Vocational Programs Credit	9	Numeric	<i>Cannot be negative.</i>
0040	9	Dependent Care Assistance Program Credit	9	Numeric	<i>Cannot be negative.</i>
0050	11	Film Production Services Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0060	12, Col F	Total Jobs Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0070	14	High Impact Business Invest. Credit	9	Numeric	<i>Cannot be negative.</i>
0080	17	Enterprise Zone Invest. Credit	9	Numeric	<i>Cannot be negative.</i>
0090	20	EDGE Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0100	23	Affordable Housing Donations Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0110	27	Environmental Remediation Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0120	36	Research and Development Credit	9	Numeric	<i>Cannot be negative.</i>

## Section 11

## Form W-2

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	W-2 Identifier	11	Alphanumeric	**2DILW-2**
040	b	Employer Identification number	9	Numeric	9 digits only - no hyphens or special characters. <b>Required Field. If form is present, cannot be zero filled or blank.</b>
080	d	Employee's SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required Field. Must be within valid range established by IRS</b>
370	15	State Name	2	Alpha	<b>Standard Postal Abbreviation. Required Field. Only one state name. If form is present, cannot be zero filled or blank.</b>
390	16	State Wages, Tips, etc.	9	Numeric	<b>Cannot be negative. Required Field. If IL withholding is present, then State Wages , Tips, etc. must be &gt; 0.</b>
400	17	State Income Tax	9	Numeric	<b>Cannot be negative.</b>

## Section 12

## Form W-2G

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	W-2G Identifier	12	Alphanumeric	**2DILW-2G**
040	1	Gross Winnings	9	Numeric	<b>Cannot be negative.</b>
150	9	Winner's SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required Field. Must be within valid range established by IRS</b>
200	13	State Name	2	Alpha	Standard Postal Abbreviation. <b>Required Field. Only one state name. If form is present, cannot be zero filled or blank.</b>
201	13	State/Payer's State ID no.	14	Alphanumeric	No hyphens or special characters. <b>Required Field.</b>
210	14	State Income Tax Withheld	9	Numeric	<b>Cannot be negative.</b>



## Section 13

## Form 1099-R

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	1099-R Identifier	14	Alphanumeric	**2DIL1099-R**
050	Payer's FEIN	Payer's Federal Identification number	9	Numeric	9 digits only - no hyphens or special characters. <b>Required Field. If form is present, cannot be zero filled or blank.</b>
060	Recipient's Identification Number	Recipient's SSN	9	Numeric	9 digits only - no hyphens or special characters. <b>Required Field. Must be within valid range established by IRS</b>
240	10	State Income Tax Withheld	9	Numeric	<b>Cannot be negative.</b>
246	11	State Name	2	Alpha	Standard Postal Abbreviation. <b>Required Field. Only one state name. If form is present, cannot be zero filled or blank.</b>
255	12	State Distribution	9	Numeric	<b>Cannot be negative.</b>

## Section 14

# 1040 Trailer

Field Reference	Description	Field Size	Field Type	Comments, acceptable values
Static	End-of-Barcode marker	5	Alpha	*EOD* .

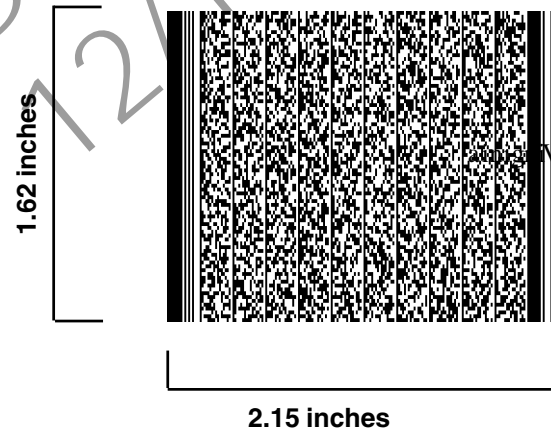
DRAFT  
12/14/05

## Section 15

## Barcode Placement

The completed 2-D barcode must be placed on the upper right-side portion of the form. The area reserved for the barcode is 2 inches tall and 4.5 inches wide and begins 1.5 inches from the top of the form and 4 inches from the left hand side of the form.

This example is approximately 1.62" x 2.15" and contains about 1,500 characters.





Illinois Department of Revenue  
**2005 Form IL-1040**  
Individual Income Tax Return

or for fiscal year ending \_\_\_/\_\_\_/06

Do not write above this line.

Step 1: Personal Information

111-222-3333

444-55-6666

John J Doe

Mary L Doe

222 Anywhere Drive

Somewhere, Illinois 62707



C Filing status (see instructions)

☐ Single or head of household

☐ Married filing jointly

☐ Married filing separately

☐ Widowed

D Check if you were a member of a professional athletic team during 2005 ☐

Step 2: Income

1 Federal adjusted gross income from your U.S. 1040, Line 37; U.S. 1040A, Line 21; or U.S. 1040EZ, Line 4

1 \_\_\_\_\_

2 Federally tax-exempt interest and dividend income from your U.S. 1040 or 1040A, Line 8b; or U.S. 1040EZ

2 \_\_\_\_\_

3 Other additions to your income. **Attach** Schedule M.

3 \_\_\_\_\_

4 Add Lines 1 through 3. This is your total income.

4 \_\_\_\_\_

Step 3: Base Income

5 Income received from Social Security benefits and certain retirement plans if included in Step 2, Line 1. **Attach** federal page 1.

5 \_\_\_\_\_

6 Military pay earned if included in Step 2, Line 1. **Attach** military W-2.

6 \_\_\_\_\_

7 Illinois Income Tax overpayment included in U.S. 1040, Line 10

7 \_\_\_\_\_

8 U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1

8 \_\_\_\_\_

9 Other subtractions to your income. **Attach** Schedule M.

9 \_\_\_\_\_

Check if Line 9 includes any amount from Schedule 1299-C ☐

10 Add Lines 5 through 9. This is the total of your subtractions.

10 \_\_\_\_\_

11 Subtract Line 10 from Line 4. This is your Illinois **base income**.

11 \_\_\_\_\_

Step 4: Exemptions

12 a Number of exemptions from your federal return

\_\_\_ X \$2,000 a \_\_\_\_\_

b If someone else claimed you or your spouse as a dependent on their return, see instructions to figure the number to write here.

\_\_\_ X \$2,000 b \_\_\_\_\_

c Check if 65 or older: ☐ You + ☐ Spouse =

\_\_\_ X \$1,000 c \_\_\_\_\_

d Check if legally blind: ☐ You + ☐ Spouse =

\_\_\_ X \$1,000 d \_\_\_\_\_

Add Lines a through d. This is your total Illinois exemption allowance.

12 \_\_\_\_\_

Step 5: Net Income

13 **Residents only:** Subtract Line 12 from Line 11. This is your net income. *Skip Line 14.*

13 \_\_\_\_\_

14 **Nonresidents and part-year residents only:**

Check the box that applies to you during the year 2005. ☐ Nonresident ☐ Part-year resident

Illinois base income from Schedule NR. **Attach** Schedule NR.

14 \_\_\_\_\_

Step 6: Tax

15 **Residents:** Multiply Line 13 by 3% (.03). Write the result here. This is your **tax**.

**Nonresidents and part-year residents:** Write the tax from Schedule NR.

This amount may not be less than zero.

15 \_\_\_\_\_

## Section 16

## Reproduction Requirements/Testing

### Form requirements:

2-D barcode returns must be

- ☐ in the same format as the department-produced Form IL-1040;
- ☐ the same size - portrait orientation - 8.5" wide by 11" high; and
- ☐ printed on **white**, 20 lb. stock paper.

### Printing requirements:

2-D barcode returns must

- ☐ have a blank area beginning 1.5" from the top of the form and ending 3.5" from the top of the form;
- ☐ have the taxpayer information (i.e., name(s), address, and Social Security number) printed in the blank area beginning 1.5" from the left edge and 2.25" from the top of the form;
- ☐ have a space above the SSN for a deceased indicator. If applicable, "**Deceased**" and the "**date of death**" (e.g., Deceased mm/dd/yyyy) must be printed above the deceased taxpayer's SSN;
- ☐ have barcode printed in the blank area .75" from the right edge and 1.5" from the top of the form; and
- ☐ have IL-1040-V payment voucher generated if a balance is due. IL-1040-V and checks must be submitted to the department with the IL-1040 2-D barcode return.

### Testing and approval:

- ☐ Illinois will provide sample test cases for developers. All (7) IL-1040 2-D test cases must be submitted for testing. Test cases must be prepared in accordance with the specifications and instructions found in this document.
- ☐ Illinois prefers that the test cases be sent as a PDF file for expediency.
- ☐ Testing requires approximately 1 week from the department's receipt of the documents. Submitters will be notified as to the acceptability of the test documents.
- ☐ Upon approval from the department, a four-digit identification number (if not previously issued) will be assigned to the form's producer. This identification number must be placed on the bottom, left-corner of the 2-D barcode form (near the form's revision date) in the following format: ID:9999. This identification number must be included in the heading on the IL-1040-V payment voucher (testing and approval of the IL-1040-V is also necessary - please see web site for specifications).

SR NO	Form Type	Header	Delimiters	Field Size
1	Header	T1	2	6
2	IL-1040	**2DIL10402005**	105	946
3	Schedule NR	**2DILNR**	104	878
4	Schedule M	**2DILM**	51	460
5	Schedule ED	**2DILED**	81	1200
6	IL-4562	**2DIL4562**	11	102
7	IL-1299C	**2DIL1299-C**	13	122
8	W2	**2DILW-2**	6	49
9	W2G	**2DILW-2G**	6	55
10	1099R	**2DIL1099-R**	6	52
12	Trailer	*EOD*	1	5
	Total		386	3875
	Total Characters		4261	